

William H. Schwarzschild, III (VSB No. 15274)

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Counsel for Ion Audio, LLC

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

In re:)	
)	Chapter 11
CIRCUIT CITY STORES, INC., et al.,)	
)	Case No. 08-35653-KRH
Debtors.)	
)	(Jointly Administered)
)	

**RESPONSE OF ION AUDIO, LLC
TO DEBTORS' FOURTH OMNIBUS OBJECTION
TO CERTAIN DUPLICATIVE CLAIMS**

Ion Audio, LLC ("Ion Audio"), by counsel, hereby responds to the Debtors' Fourth Omnibus Objection to Certain Duplicative Claims (the "Objection") as follows:

1. On or about December 18, 2008, Ion Audio timely filed a claim (designated Claim No. 1224) in the amount of \$169,015.81 in accordance with the procedures governing the filing of claims entitled to priority under 11 U.S.C. § 503(b)(9) in this case for goods sold to Circuit City Stores, Inc. ("Circuit City") in the ordinary course of Circuit City's business and received by Circuit City within 20 days before the date of the commencement of this case. A copy of Claim No. 1224 is attached hereto as Exhibit A.

2. On or about January 27, 2009, Ion Audio timely filed a claim (designated Claim No. 6273) in the amount of \$445,182.55 noting that \$169,015.81 included in Claim No. 6273 is

entitled to priority under 11 U.S.C. § 503(b)(9). A copy of Claim No. 6273 is attached hereto as Exhibit B and represents a claim for unpaid invoices for goods sold to Circuit City prior to the commencement of this case.

3. On or about April 17, 2009, the Debtors' filed the Objection.

4. The Objection asserts that Claim No. 6273 is duplicative of Claim No. 1224 with respect to the 503(b)(9) portion asserted in Claim No. 6273 in the amount of \$169,015.81.

5. Ion Audio acknowledges that the portion of Claim No. 6273 entitled to priority under 11 U.S.C. § 503(b)(9) is duplicative of Claim No. 1224 filed pursuant to the procedures established by the court governing the filing of claims entitled to priority under 11 U.S.C. § 503(b)(9).

6. In connection with the assignment of Claim No. 1224 and Claim No. 6273 by Ion Audio to Credit Suisse International ("Credit Suisse"), Ion Audio is authorized by separate agreement with Credit Suisse to continue to pursue these claims in protection of the interests of both Ion Audio and Credit Suisse, as their interests may appear.

7. Attached hereto as Exhibit C is the Declaration of Paul Stansky, Chief Financial Officer of Ion Audio, who has personal knowledge of the facts that support this Response.

WHEREFORE Ion Audio prays that (i) Claim No. 6273 be allowed in an amount no less than \$276,166.74; (ii) Claim No. 1224 be allowed in the amount of \$169,015.81 with priority pursuant to 11 U.S.C. § 503(b)(9) of the Bankruptcy Code; (iii) the Objection be overruled to the extent that it seeks disallowance of any portion of Claim No. 6273 or Claim No. 1224 except as otherwise acknowledged herein; and (iv) Ion Audio be granted a hearing and such other relief as may be appropriate and as its interests may appear.

Dated: Richmond, Virginia
May 19, 2009

ION AUDIO, LLC

/s/ William H. Schwarzschild, III

By: _____
Counsel

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W. Alexander Burnett – VSB No. 68000
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Counsel for Ion Audio, LLC

Exhibit A

United States Bankruptcy Court
Eastern District of Virginia
Richmond Division

COPY

**DEADLINE FOR
FILING 503(b)(9)
CLAIMS
5:00 P.M. Pacific Time
December 19, 2008**

Section 503(b)(9) Claim Request Form

<p>Circuit City Stores, Inc., et al., Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245</p>		<p>Circuit City Stores, Inc., et al. Case Nos. 08-35653 through 08-35670 Chapter 11 Jointly Administered</p>
<p>NOTE: Pursuant to an Order of the Bankruptcy Court in the above-referenced chapter 11 cases (see Docket No. 107), to have claims allowed as administrative expense under 11 U.S.C. § 503(b)(9), this form must be served upon Circuit City Stores, Inc., et al., Claims Processing, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245 by December 19, 2008, the Bar Date for Section 503(b)(9) claims in the above-referenced cases. The form may be submitted in person or by regular mail, overnight mail, or hand delivery. Facsimile, email or electronic submissions will not be accepted. Requests shall be deemed filed when actually received by Kurtzman Carson Consultants LLC.</p>		
<p>Name and Address of Creditor: (The person or other entity to whom the debtor owes money or property)</p> <p>ION AUDIO, LLC 200 Scenic View Drive Suite 201 Cumberland, Rhode Island 02864</p> <p>Telephone: (401) 658-3743 Fax: (401) 658-3640</p>		<p><input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.</p> <p><input checked="" type="checkbox"/> Check box if you have made any demand(s) to reclaim goods sold to the debtor under 11 U.S.C. § 546(c). (attach copies of any such demand(s))</p> <p><input type="checkbox"/> Check box if you have transferred the rights of your claim to any third party. If so please list name of transferee:</p> <p><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.</p>
<p>Name and address where notices should be sent (if different from above)</p> <p>c/o Patrick A. Guida, Esquire Duffy Sweeney & Scott, LTD 1800 Financial Plaza Providence, Rhode Island 02903-2419</p> <p>Telephone: (401) 455-0700 Fax: (401) 455-0701</p>		<p>Debtor against which claim is asserted: (Check one box below:)</p> <p><input checked="" type="checkbox"/> Circuit City Stores, Inc. (Tax I.D. No. 54-0493875) <input type="checkbox"/> Abbott Advertising, Inc. (Tax I.D. No. 54-1624659) <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Tax I.D. No. 95-4460785) <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Tax I.D. No. 54-1712821) <input type="checkbox"/> Circuit City Properties, LLC (Tax I.D. No. 54-0793353) <input type="checkbox"/> Patapsco Designs, Inc. (Tax I.D. No. 52-1086796) <input type="checkbox"/> Ventoux International, Inc. (Tax I.D. No. 20-1071838) <input type="checkbox"/> Sky Venture Corporation (Tax I.D. No. 54-1760311) <input type="checkbox"/> Prabs, Inc. (n/a) <input type="checkbox"/> XS Stuff, LLC (Tax I.D. No. 54-2029263) <input type="checkbox"/> Klaizer Technology, LLC (Tax I.D. No. 54-2022157) <input type="checkbox"/> Circuit City Purchasing Company, LLC (Tax I.D. No. 20-0995170) <input type="checkbox"/> Orhyx Electronics, LLC (Tax I.D. No. 20-1203360) <input type="checkbox"/> InterTAN, Inc. (Tax I.D. No. 75-2130875) <input type="checkbox"/> CC Aviation, LLC (Tax I.D. No. 20-5290841) <input type="checkbox"/> Courchevel, LLC (n/a) <input type="checkbox"/> Circuit City Stores PR, LLC (Tax I.D. No. 66-0695512) <input type="checkbox"/> Mayland MN, LLC (Tax I.D. No. 20-0896116)</p>
<p>ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: CIR0001</p>		<p>Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____</p>
<p>1. BASIS FOR CLAIM: Goods received by the Debtor within 20 days before the date of commencement of the case. Value of Goods: \$ 169,015.81</p>		
<p>2. DATE OF SHIPMENT: * METHOD OF SHIPMENT: * DATE OF RECEIPT: *</p> <p>* NAME OF CARRIER: * PLACE OF DELIVERY: * *See Attached Exhibit A</p>		
<p>3. TOTAL AMOUNT OF SECTION 503(b)(9) CLAIM: \$ 169,015.81 (See Invoices Attached)</p> <p><input type="checkbox"/> Check the box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.</p>		
<p>4. BRIEF DESCRIPTION OF CLAIM: received by Debtors within twenty (20) days before November 10, 2008 Describe goods sold: Home entertainment and other consumer electronic equipment</p>		<p>Administrative expense claim for the value of goods sold in the ordinary course of business and</p> <p>Attach support for your claim.</p>
<p>5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.</p>		<p>FOR COURT USE ONLY</p>
<p>6. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, or contracts. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Attachments must be printed on 8-1/2" by 11" paper.</p>		<p>RECEIVED DEC 18 2008</p>
<p>7. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim request form.</p>		<p>MURTZMAN CARSON CONSULTANTS</p>
<p>8. ORDINARY COURSE CERTIFICATION: By signing this claim request form, you are certifying that the goods for which payment is sought hereby, were sold to the debtor in the ordinary course of the debtor's business as required by 11 U.S.C. § 503(b)(9).</p> <p><i>Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</i></p>		
Date 12/17/2008	<p>Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)</p> <p><i>Paul STANSKY CFO</i></p>	

EXHIBIT A

Invoice Date	Invoice Number	Customer Number	Inv. Amount	REF #	Date of Shipment	Ship Method	Carrier	Date of Receipt	Place of Delivery
16-Oct-08	0025275	CIR0001	\$9,990.00		10/17/2008	Freight	Roadway	10/24/2008	Bethlehem, PA
16-Oct-08	0025276	CIR0001	\$23,040.00		10/17/2008	Freight	Roadway	10/23/2008	Marion, IL
17-Oct-08	0025358	CIR0001	\$2,985.00		10/16/2008	Freight	Roadway	10/21/2008	Livermore, CA
17-Oct-08	0025359	CIR0001	\$11,280.00		10/16/2008	Freight	Roadway	10/24/2008	Bethlehem, PA
17-Oct-08	0025360	CIR0001	\$9,456.00		10/16/2008	Freight	Roadway	10/23/2008	Marion, IL
17-Oct-08	0025361	CIR0001	\$7,446.00		10/16/2008	Freight	Roadway	10/22/2008	Ardmore, OK
17-Oct-08	0025363	CIR0001	\$4,716.00		10/17/2008	Freight	Roadway	10/24/2008	Groveland, FL
22-Oct-08	0354438	CIR0001	\$1,065.00	A		Returns - see off-setting credit			
22-Oct-08	7569895	CIR0001	\$1,866.00	D		Returns - see off-setting credit			
22-Oct-08	VP0708	CIR0001	\$14,872.24			Vendor Performance Chargeback - subsequently credited			
30-Oct-08	0026697	CIR0001	\$18,468.00		10/31/2008	Freight	Roadway	10/24/2008	Bethlehem, PA
30-Oct-08	0026698	CIR0001	\$11,484.00		10/30/2008	Freight	Roadway	11/6/2008	Ardmore, OK
30-Oct-08	0026699	CIR0001	\$21,228.00		10/31/2008	Freight	Roadway	11/5/2008	Marion, IL
30-Oct-08	0026700	CIR0001	\$23,490.00		10/31/2008	Freight	Roadway	11/6/2008	Bethlehem, PA
30-Oct-08	0026701	CIR0001	\$5,220.00		10/30/2008	Freight	Roadway	11/7/2008	Livermore, CA
30-Oct-08	0026702	CIR0001	\$7,014.00		10/30/2008	Freight	Roadway	11/3/2008	Walnut, CA
31-Oct-08	2569485	CIR0001	\$1,014.00	E		Returns - see off-setting credit			
31-Oct-08	3451401	CIR0001	\$1,539.00	B		Returns - see off-setting credit			
31-Oct-08	7569314	CIR0001	\$925.24	C		Returns - see off-setting credit			
04-Nov-08	0026814	CIR0001	(\$1,257.00)	D		Credit for Returned merchandise			
04-Nov-08	0026829	CIR0001	(\$1,539.00)	B		Credit for Returned merchandise			
04-Nov-08	0026849	CIR0001	\$522.00		11/4/2008	Fedex ft FedEx		11/5/2008	Livermore, CA
12-Nov-08	0027069	CIR0001	(\$1,065.00)	A		Credit for Returned merchandise			
12-Nov-08	0027073	CIR0001	(\$925.24)	C		Credit for Returned merchandise			
12-Nov-08	0027074	CIR0001	(\$1,014.00)	E		Credit for Returned merchandise			
20-Nov-08	0000252	CIR0001	(\$2,804.43)			Advertising Co-Op - credited against a previous debit			
			\$169,015.81						

Exhibit B

The Debtor has listed your claim as Unliquidated and Disputed on Schedule F as a General Unsecured claim in the amount of \$417,385.76. If you believe that you have a claim against the Debtor, you are required to complete and return this form.

COPY

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

PROOF OF CLAIM

Debtor against which claim is asserted: (Check only one box below:)

<input checked="" type="checkbox"/> Circuit City Stores, Inc. (Case No. 08-35653)	<input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Case No. 08-35659)	<input type="checkbox"/> Abbott Advertising, Inc. (Case No. 08-35665)
<input type="checkbox"/> Circuit City Stores West Coast, Inc. (Case No. 08-35654)	<input type="checkbox"/> Circuit City Stores PR, LLC (Case No. 08-35660)	<input type="checkbox"/> Mayland MN, LLC (Case No. 08-35666)
<input type="checkbox"/> InterTAN, Inc. (Case No. 08-35655)	<input type="checkbox"/> Circuit City Properties, LLC (Case No. 08-35661)	<input type="checkbox"/> Palopsco Designs, Inc. (Case No. 08-35667)
<input type="checkbox"/> Ventoux International, Inc. (Case No. 08-35656)	<input type="checkbox"/> Orbyx Electronics, LLC (Case No. 08-35662)	<input type="checkbox"/> Sky Venture Corporation (Case No. 08-35668)
<input type="checkbox"/> Circuit City Purchasing Company, LLC (Case No. 08-35657)	<input type="checkbox"/> Kinzer Technology, LLC (Case No. 08-35663)	<input type="checkbox"/> XSStruct, LLC (Case No. 08-35669)
<input type="checkbox"/> CC Aviation, LLC (Case No. 08-35658)	<input type="checkbox"/> Courchevel, LLC (Case No. 08-35664)	<input type="checkbox"/> PRAHS, INC. (Case No. 08-35670)

NOTE: This form should not be used to make a claim for administrative expenses arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503(a).

Name of Creditor (the person or other entity to whom the debtor owes money or property):

ION AUDIO LLC

 Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

NameID: 4976004

PackID: 383456

Court Claim Number: _____
(if known)

ION AUDIO LLC
200 SCENIC VIEW DR
CUMBERLAND RI 02864

Telephone number: (401) 658-3131

Filed on: _____

Name and address where payment should be sent (if different from above):

Telephone number: _____

 Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 445,182.55

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

Specify the priority of the claim.

If all or part of your claim is entitled to priority, complete item 5.

 Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges. Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier — 11 U.S.C. § 507(a)(4).2. Basis for Claim: Goods Sold
(See instruction #2 on reverse side.) Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5).

3. Last four digits of any number by which creditor identifies debtor: 0001

 Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(7).

3a. Debtor may have scheduled account as: N/A

 Taxes or penalties owed to governmental units — 11 U.S.C. § 507(a)(8).

(See instruction #3a on reverse side.)

 Other — Specify applicable paragraph of 11 U.S.C. § 507(a)(2).

Amount entitled to priority:

\$ 169,015.81

\$ 503 (b) (9)

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe:

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ N/A Amount Unsecured: \$ _____

FOR COURT USE ONLY

RECEIVED

JAN 27 2009

(UBTMAN CONSULTANTS)

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

*Creditor submitted a "Demand for Reclamation of Goods" in the aggregate amount of \$102,886.81, dated November 25, 2008.



Exhibit A

Invoice Date	Invoice Due Date	Invoice Number	Customer Number	Invoice Type	Related	Balance Due
13-Feb-08		0014503	CIR0001	CM	RTV2567375	(\$212.32)
26-Feb-08	26-Apr-08	0015117	CIR0001	IN		\$13,050.00
03-Mar-08	03-Mar-08	AV74951	CIR0001	PP		\$1,000.00
03-Mar-08	03-Mar-08	CO1007	CIR0001	PP		\$2,804.43
18-Apr-08	17-Jun-08	0017237	CIR0001	IN		\$16,250.00
30-Apr-08		0017720	CIR0001	CM	IN-11694	(\$174.00)
28-May-08		0018691	CIR0001	CM	RTV3451088	(\$300.65)
16-Jun-08	16-Jun-08	VP0308	CIR0001	PP		\$9,286.30
26-Jun-08	25-Aug-08	0020123	CIR0001	IN		\$13,500.00
10-Jul-08	08-Sep-08	0020491	CIR0001	IN		\$20,250.00
29-Jul-08	27-Sep-08	0020887	CIR0001	IN		\$94,905.00
19-Aug-08	19-Aug-08	VP0408	CIR0001	PP		\$11,458.52
21-Aug-08	21-Aug-08	AV80404	CIR0001	PP		\$5,700.00
27-Aug-08		0021611	CIR0001	CM	RTV2569148	(\$130.00)
03-Sep-08	02-Nov-08	0021750	CIR0001	IN		\$2,160.00
03-Sep-08	02-Nov-08	0021751	CIR0001	IN		\$7,110.00
03-Sep-08	02-Nov-08	0021752	CIR0001	IN		\$6,210.00
03-Sep-08	02-Nov-08	0021756	CIR0001	IN		\$9,810.00
03-Sep-08	02-Nov-08	0021758	CIR0001	IN		\$1,710.00
05-Sep-08	04-Nov-08	0021808	CIR0001	IN		\$9,750.00
11-Sep-08	11-Sep-08	1034780	CIR0001	PP		(\$27,753.58)
15-Sep-08		0022418	CIR0001	CM	RTV3451287	(\$174.00)
15-Sep-08		0022423	CIR0001	CM	RTV2569240	(\$1,473.00)
15-Sep-08		0022425	CIR0001	CM	RTV4649450	(\$2,439.20)
17-Sep-08	16-Nov-08	0022744	CIR0001	IN		\$900.00
17-Sep-08	16-Nov-08	0022961	CIR0001	IN		\$2,790.00
17-Sep-08	16-Nov-08	0022962	CIR0001	IN		\$7,920.00
17-Sep-08	16-Nov-08	0022963	CIR0001	IN		\$12,420.00
17-Sep-08	16-Nov-08	0022966	CIR0001	IN		\$2,700.00
24-Sep-08	23-Nov-08	0023267	CIR0001	IN		\$4,320.00
24-Sep-08	23-Nov-08	0023268	CIR0001	IN		\$2,520.00
24-Sep-08	23-Nov-08	0023269	CIR0001	IN		\$11,340.00
24-Sep-08	23-Nov-08	0023270	CIR0001	IN		\$2,700.00
24-Sep-08	23-Nov-08	0023271	CIR0001	IN		\$16,560.00
29-Sep-08		0023419	CIR0001	CM	IN-20622	(\$360.00)
03-Oct-08	02-Dec-08	0023799	CIR0001	IN		\$8,613.00
03-Oct-08	02-Dec-08	0023800	CIR0001	IN		\$2,958.00
03-Oct-08	02-Dec-08	0023801	CIR0001	IN		\$2,523.00
03-Oct-08	02-Dec-08	0023802	CIR0001	IN		\$1,044.00
08-Oct-08	07-Dec-08	0024360	CIR0001	IN		\$8,460.00
08-Oct-08	07-Dec-08	0024361	CIR0001	IN		\$11,610.00
08-Oct-08	07-Dec-08	0024362	CIR0001	IN		\$3,150.00
08-Oct-08	07-Dec-08	0024363	CIR0001	IN		\$11,340.00
09-Oct-08	08-Dec-08	0024540	CIR0001	IN		\$5,040.00
09-Oct-08	08-Dec-08	0024699	CIR0001	IN		\$5,940.00
16-Oct-08	15-Dec-08	0025275	CIR0001	IN		\$9,990.00
16-Oct-08	15-Dec-08	0025276	CIR0001	IN		\$23,040.00
17-Oct-08	16-Dec-08	0025358	CIR0001	IN		\$2,985.00
17-Oct-08	16-Dec-08	0025359	CIR0001	IN		\$11,280.00

Exhibit A - continued

Invoice Date	Invoice Due Date	Invoice Number	Customer Number	Invoice Type	Entered	Balance
17-Oct-08	16-Dec-08	0025360	CIR0001	IN		\$9,456.00
17-Oct-08	16-Dec-08	0025361	CIR0001	IN		\$7,446.00
17-Oct-08	16-Dec-08	0025363	CIR0001	IN		\$4,716.00
20-Oct-08	19-Dec-08	0000234	CIR0001	IN	AV80404	(\$5,700.00)
22-Oct-08	22-Oct-08	0354438	CIR0001	PP		\$1,065.00
22-Oct-08	22-Oct-08	7569895	CIR0001	PP		\$1,866.00
22-Oct-08	22-Oct-08	VP0708	CIR0001	PP		\$14,872.24
30-Oct-08	29-Dec-08	0026697	CIR0001	IN		\$18,468.00
30-Oct-08	29-Dec-08	0026698	CIR0001	IN		\$11,484.00
30-Oct-08	29-Dec-08	0026699	CIR0001	IN		\$21,228.00
30-Oct-08	29-Dec-08	0026700	CIR0001	IN		\$23,490.00
30-Oct-08	29-Dec-08	0026701	CIR0001	IN		\$5,220.00
30-Oct-08	29-Dec-08	0026702	CIR0001	IN		\$7,014.00
31-Oct-08	31-Oct-08	2569485	CIR0001	PP		\$1,014.00
31-Oct-08	31-Oct-08	3451401	CIR0001	PP		\$1,539.00
31-Oct-08	31-Oct-08	7569314	CIR0001	PP		\$925.24
04-Nov-08		0026814	CIR0001	CM	RTV 7569895	(\$1,257.00)
04-Nov-08		0026829	CIR0001	CM	RTV 3451401	(\$1,539.00)
04-Nov-08	03-Jan-09	0026849	CIR0001	IN		\$522.00
04-Nov-08	03-Jan-09	0026850	CIR0001	IN		\$435.00
04-Nov-08	03-Jan-09	0026854	CIR0001	IN		\$2,262.00
04-Nov-08	03-Jan-09	0026855	CIR0001	IN		\$3,132.00
17-Oct-08	16-Dec-08	0027065	CIR0001	IN		\$3,174.00
12-Nov-08		0027069	CIR0001	CM	RTV 354438	(\$1,065.00)
12-Nov-08		0027070	CIR0001	CM	RTV4650800	(\$1,751.24)
12-Nov-08		0027072	CIR0001	CM	RTV4650861	(\$270.00)
12-Nov-08		0027073	CIR0001	CM	RTV 7569931	(\$925.24)
12-Nov-08		0027074	CIR0001	CM	RTV 2569485	(\$1,014.00)
20-Nov-08	19-Jan-09	0000248	CIR0001	IN	VP0308	(\$9,286.30)
20-Nov-08	19-Jan-09	0000249	CIR0001	IN	VP0408	(\$11,458.52)
20-Nov-08	19-Jan-09	0000250	CIR0001	IN	VP0708	(\$14,872.24)
20-Nov-08	19-Jan-09	0000251	CIR0001	IN	VP0608	(\$1,910.22)
20-Nov-08	19-Jan-09	0000252	CIR0001	IN	AV-CO1007	(\$2,804.43)
20-Nov-08	19-Jan-09	0000253	CIR0001	IN	AV74951	(\$1,000.00)
21-Nov-08		0027455	CIR0001	CM	RTV3451417	(\$1,155.00)
21-Nov-08		0027456	CIR0001	CM	B	(\$2,218.24)
						\$445,182.55

Invoice Type column
 IN= INVOICE
 PP= DEBIT FOR RTV
 CM=CREDIT MEMO

Exhibit C

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Counsel for Ion Audio, LLC

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

In re:)
CIRCUIT CITY STORES, INC., et al.,) Chapter 11
Debtors.) Case No. 08-35653-KRH
) (Jointly Administered)
)
)

**DECLARATION OF
PAUL STANSKY, CHIEF FINANCIAL OFFICER OF ION AUDIO, LLC**

I, Paul Stansky, Chief Financial Officer of Ion Audio, LLC, hereby declare as follows:

1. I have reviewed the Response of Ion Audio, LLC to Debtor's Fourth Omnibus Objection to Certain Duplicative Claims (the "Response").
2. I am personally aware of the information set forth in the Response.
3. The Response is true and correct to the best of my information and belief.

Date: May 19, 2009



Paul Stansky, Chief Financial Officer of Ion Audio, LLC

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the foregoing Response of Ion Audio, LLC to Debtors' Fourth Omnibus Objection to Certain Duplicative Claims was served this 19th day of May, 2009, via email and by first class mail, postage prepaid, upon

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